

# INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

## \*\*\*Final Maintenance of Effort Report \*\*\* (MOE for State FY 2009 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2006 and 2007  
Per-Student Calculated on the Child Count taken December 1, 2005 (FY 2006) and 2006(FY 2007)  
Local Funds Calculated using State Allowable Cost Payments for State FYs 2006 and 2007  
Allowable Reduction for State FY 2007 Calculated using Part B Allocations for State FYs 2007 and 2008

**PRIME APPLICANT:** 0796 Colstrip Elem 44 Rosebud

**PLEASE NOTE:** The applicant is eligible to reduce their level of expenditure for School  
Fiscal Year 2008 by this amount: \$813

For FY 2008, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2007 and FY 2008 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

## STATE AND LOCAL FUNDS

### APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State and Local Funds	Total IDEA Part B Allocations	Total Allocations Excluding Supplemental Flow-Through	Allowable Reduction*
2006	109	553,464	156,698	151,302	
2007	113	556,445	157,194	151,442	70
2008			158,576	153,067	813

\*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

### 1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2006 from state and local expenditures for FY 2007 2,981

Is the Expenditure Difference greater than or equal to zero? YES  
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

### 2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A  
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

### 3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2006----- 5,078

Per-student amount for FY 2007----- 4,924

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006? NO

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

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### APPLICANT TOTALS LOCAL FUNDS

Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures	Allowable Reduction*
2006	109	553,464	257,455	296,010	
2007	113	556,445	245,766	310,679	70
2008					813

\*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

#### 1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2006 from the local fund expenditures for FY 2007 14,669

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

YES

#### 2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2007?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

N/A

#### 3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2006----- 2,716

Per-student amount for FY 2007----- 2,749

Is the per-student amount for FY 2007 greater than or equal to the per-student amount for FY 2006?

YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT ( IDEA )**  
**Expenditures For Special Education**  
**by Line Item**

State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

**PRIME APPLICANT: Colstrip Elem 0796**

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
<b>Colstrip Elem 0796</b>						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	155849.43	169012.90
			2XX	Personal Services - Employee Benefits	28082.75	26843.39
			5XX	Other Purchased Services	1265.03	1128.48
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	96397.92	96049.16
			2XX	Personal Services - Employee Benefits	10442.69	8515.74
			810	Dues and Fees	.00	417.40
			8XX	Other Expenditures	349.40	.00
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	5921.83	2260.64
			2XX	Personal Services - Employee Benefits	790.05	569.80
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	25182.21	26318.23
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	14286.90	14321.73
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	768.90	1347.64
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	674.41	752.46
<b>District/Coop Totals</b>					<b>340,011.52</b>	<b>347,537.57</b>

**Colstrip H S 0797**

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	110258.54	112698.57
			2XX	Personal Services - Employee Benefits	24615.23	17957.97
			5XX	Other Purchased Services	1217.98	1247.10
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	44928.71	45721.79
			2XX	Personal Services - Employee Benefits	7445.90	6158.89
			810	Dues and Fees	.00	201.60
			8XX	Other Expenditures	239.60	.00
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			

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**Expenditures For Special Education**  
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State and Local Expenditures using the Trustees Reports for Fiscal Years 2006 and 2007

**PRIME APPLICANT: Colstrip Elem 0796**

PRC	Fund	Program	Function	Object	2006 Value	2007 Value
Colstrip H S 0797						
10	Transportation Fund					
280	Special Education - Local and State					
27XX	Student Transportation Services					
1XX	Personal Services - Salaries				.00	126.19
2XX	Personal Services - Employee Benefits				.00	10.63
14	Retirement Fund					
280	Special Education - Local and State					
1XXX	Instruction					
2XX	Personal Services - Employee Benefits				17443.40	16698.04
21XX	Support Services - Students					
2XX	Personal Services - Employee Benefits				6534.46	6729.11
24XX	Support Services - School Administration					
2XX	Personal Services - Employee Benefits				769.08	1347.80
27XX	Student Transportation Services					
2XX	Personal Services - Employee Benefits				.00	9.89
District/Coop Totals					213,452.90	208,907.58
Prime Applicant Totals					553,464.42	556,445.15